

2019

CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of

City of Leon

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
		Page No.		
Computation to Determine Limit for 2019		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	408,219	85,115 33,770 ✓
Debt Service	10-113	9		
Library	12-1220	9	4,610	3,412 1,354 ✓
Employee Benefis	12-16,102	10	26,109	21,000 8,332 ✓
Law Enforcement		10	141,429	
Special Highway		11	33,907	
Water Utility		11	161,283	
Sewer Utility		12	293,337	
Refuse Utility		12	50,176	
Non-Budgeted Funds		13		
Totals		XXXXXX	1,119,070	109,527 43,456
Election Required - Review HB2088 Template.				
Budget Summary		14		County Clerk's Use Only
Neighborhood Revitalization				2,520,444
				Nov 1, 2018 Total
				Assessed Valuation

Assisted by:

Carolyn Brock

Address:

612 SW Terrace Ave

Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Date Attested: November 28, 2018

Clatum Gafford
County Clerk

Steven D. Schuete Steven D. Schuete
Bruce Proctor Bruce Proctor
Daniel L. Jimenez Daniel L. Jimenez
Kris Semisch Kris Semisch
Regina Abbott Regina Abbott
L. Gerald Schuete L. GERALD SCHUETE
Governing Body

City of Leon
Butler County

2019

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount in 2018	105,687
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision 2018 Library Levy	3,341
3) Net Tax Levy (Base)	<u>102,346</u>

Percentage Adjustments

4) CPI Adjustment - 1.4% (Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))	1,433
5) Value of New Improvements	57,442
6) Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction	0
8) Real Property which has Changed in Use	0
9) Expiration of Property Tax Abatement (Assessed Valuation)	0
10) Total Assessed Value of Adjustments	<u>57,442</u>
11) Total Assessed Valuation - June 15, 2018	2,516,679
12) Adjustment Percentage (Line 10 Divided by Line 11)	2.28%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	2,336
14) Total Percentage Adjustments	<u>3,769</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget	0	
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget	0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)		0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2019 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget		0
21) Law Enforcement Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0
Increased Law Enforcement Expense in 2019 Budget		0
22) Fire Protection Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Fire Protection Expenses - 2018 Budget (Indexed by CPI)		0
Increased Fire Protection Expense		0
23) Emergency Medical Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	
Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0
Increased Emergency Medical Expense		0
<u>Total Increased Tax Revenue Adjustment</u>		<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget

3,412

25) Total Levies on Behalf of Another Political or Governmental Subdivision

3,412

26) Total Computed Tax Levy

109,527

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City of Leon

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	81,455	17,149	388	507	1,748	131
Debt Service						
Library	3,341	703	16	21	72	5
Employee Benefits	20,891	4,398	99	130	449	33
Law Enforcement						
TOTAL	105,687	22,250	503	658	2,269	169

County Treas Motor Vehicle Estimate 22,250

County Treas Recreational Vehicle Estimate 503

County Treas 16/20M Vehicle Estimate 658

County Treas Commercial Vehicle Tax Estimate 2,269

County Treas Watercraft Tax Estimate 169

Motor Vehicle Factor 0.21053

Recreational Vehicle Factor 0.00476

16/20 Vehicle Factor 0.00623

Commercial Vehicle Factor 0.02147

Watercraft Factor 0.00160

City of Leon

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Equipment Reserve	35,000	30,000	10,000	12-1,117
Law Enforcement	Equipment Reserve	10,000	5,000	5,000	12-1,117
Debt Service	General	-	14,527	-	Closing
Water	Equipment Reserve	10,000	10,000	10,000	12-825d
Sewer	Sewer Reserve	10,000	30,000	30,000	12-631o
Sewer	Water Fund	15,000	-	-	12-825d
	Totals	80,000	89,527	55,000	
	Adjustments*				
	Adjusted Totals	80,000	89,527	55,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998	10/5/1998	10/5/2018	variable	345,000	25,000	March		1,250			
						Sept	Sept	1,250	25,000		
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	16,100	March		316		296	
						Sept	Sept	316	1,200	297	1,200
Total G.O. Bonds					41,100			3,132	26,200	593	1,200
Revenue Bonds:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	90,000	March		1,862		1,695	
						Sept	Sept	1,863	10,000	1,695	10,000
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	595,619	March		6,910	16,076	6,534	16,451
						Sept	Sept	6,723	16,262	6,344	16,642
Total Revenue Bonds					685,619			17,358	42,338	16,268	43,093
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					726,719			20,490	68,538	16,861	44,293

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Leon
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$3,341	\$3,412
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$770	\$703
Recreational Vehicle Tax	\$15	\$16
16/20M Vehicle Tax	\$17	\$21
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$4,143	\$4,152
Difference in Total Taxes:	\$9	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,465,319	\$2,516,679
Did Assessed Valuation Decrease?	No	
Levy Rate	1.355	1.356
Difference in Levy Rate:	0.001	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Leon

2019

Estimated 2016 Actuals

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	231,559	211,180	170,681
Receipts:			
Ad Valorem Tax	95,641	81,455	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		17,226	17,149
Recreational Vehicle Tax		337	388
16/20M Vehicle Tax		373	507
Commercial Vehicle Tax		1,471	1,748
Watercraft Tax		134	131
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing		2,454	0
beginning year cash adjustment-audit	-44,281		
Local Alcoholic Liquor	0	24	
Compensating Use Tax	11,182	10,000	10,000
Local Sales Tax	29,825	31,500	31,500
Franchise Tax	46,242	46,000	46,000
Fines, Fees & Permits	6,914	5,000	5,000
Reimbursements			
Rental Income-Senior Housing			39,000
Transfer from Debt Service		14,527	
Interest on Idle Funds	1,332	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,101		
Does miscellaneous exceed 10% of Total R			
Total Receipts	150,956	211,501	152,423
Resources Available:	382,515	422,681	323,104
Expenditures:			
Salaries & Wages	31,572	35,000	48,000
Employee Benefits (balance from fund)		10,000	10,000
Contractual	27,225	30,000	30,000
Commodities	77,538	21,000	50,000
Street Improvements	0	100,000	195,219
Street Lighting		4,000	4,000
Senior Housing			39,000
Capital Outlay	0	10,000	10,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve	35,000	30,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	171,335	252,000	408,219
Unencumbered Cash Balance Dec 31	211,180	170,681	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	311,036	372,351	408,219
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			408,219
Tax Required			85,115
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			85,115

City of Leon

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	(10,990)	3,537	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Beginning cash adjustment-audit	15,946		
Rental Income-Senior Housing	35,220	39,000	
Reimbursed Expenses	1,946		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	53,112	39,000	0
Resources Available:	42,122	42,537	0
Expenditures:			
Contractual		510	
Commodities	11,085		
Principal	25,000	25,000	
Interest	2,500	2,500	
Transfer to General Fund (Closing		14,527	
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	38,585	42,537	0
Unencumbered Cash Balance Dec 31	3,537	0	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	39,000	42,537	0
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			0

Estimated actual

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	110	491	381
Receipts:			
Ad Valorem Tax	4,178	3,341	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		770	703
Recreational Vehicle Tax		15	16
16/20M Vehicle Tax		17	21
Commercial Vehicle Tax		66	72
Watercraft Tax		6	5
beginning cash adjustment-audit	382		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,560	4,215	817
Resources Available:	4,670	4,706	1,198
Expenditures:			
Appropriations to Library	4,179	4,325	4,610
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,179	4,325	4,610
Unencumbered Cash Balance Dec 31	491	381	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	4,200	4,325	4,610
Non-Appropriated Balance			
Total Expenditure Non-Appr Balance			4,610
Tax Required			3,412
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			3,412

Qualifies for:

City of Leon

2019

Estimated Actual

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Employee Benefits			
Unencumbered Cash Balance Jan 1	0	2,345	0
Receipts:			
Ad Valorem Tax	26,104	20,891	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		4,725	4,398
Recreational Vehicle Tax		92	99
16/20M Vehicle Tax		102	130
Commercial Vehicle Tax		403	449
Watercraft Tax		37	33
Transfer from Law Enforcement			
Transfer from Water			
Transfer from Sewer			
Beginning cash adjustment-audit	1,170		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	27,274	26,250	5,109
Resources Available:	27,274	28,595	5,109
Expenditures:			
Payroll Taxes & Benefits	24,929	28,595	26,109
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	24,929	28,595	26,109
Unencumbered Cash Balance Dec 31	2,345	0	XXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	39,800	40,000	26,109
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		26,109
	Tax Required		21,000
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			21,000

Adopted Budget

Estimated Actual

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Law Enforcement			
Unencumbered Cash Balance Jan 1	128,064	81,429	71,429
Receipts:			
Fines & Fees	55,346	60,000	70,000
Beginning cash adjustment-audit	2,912		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	58,258	60,000	70,000
Resources Available:	186,322	141,429	141,429
Expenditures:			
Salaries & Benefits	33,165	35,000	35,000
Contractual	14,567	20,000	20,000
Commodities	47,161	10,000	81,429
Transfer to Employee Benefits			
Transfer to Equipment Reserve	10,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	104,893	70,000	141,429
Unencumbered Cash Balance Dec 31	81,429	71,429	0
2017/2018/2019 Budget Authority Amount	244,314	263,750	141,429

City of Leon

2019

Estimated Actual

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	28,763	12,033	12,017
Receipts:			
State of Kansas Gas Tax	18,690	18,940	19,010
County Transfers Gas		2,757	2,880
Beginning cash adjustment-audit	-7,014		
Property Tax	2,902		
Special Assessments	2,124		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	16,702	21,697	21,890
Resources Available:	45,465	33,730	33,907
Expenditures:			
Salaries & Benefits	1,822		
Contractual		20,000	20,000
Commodities	31,610	1,713	13,907
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	33,432	21,713	33,907
Unencumbered Cash Balance Dec 31	12,033	12,017	0
2017/2018/2019 Budget Authority Amount	54,731	21,713	33,907

7014

Estimated Actual

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	50,121	16,733	11,283
Receipts:			
Beginning cash adjustment-audit	-49,167		
Charges to Customers	106,556	125,000	150,000
Deposits			
Reimbursements			
Transfer from Sewer	15,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	72,389	125,000	150,000
Resources Available:	122,510	141,733	161,283
Expenditures:			
Salaries & Benefits	23,824	25,000	25,000
Contractual	15,496	15,000	40,000
Commodities	42,407	50,000	56,168
Capital Outlay		5,000	5,000
Tower Maintenance Contract		11,725	11,725
Debt Service-Well	14,050	13,725	13,390
Transfer to Employee Benefits			
Transfer to Equipment Reserve	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	105,777	130,450	161,283
Unencumbered Cash Balance Dec 31	16,733	11,283	0
2017/2018/2019 Budget Authority Amount	161,230	188,891	161,283

City of Leon

2019

Estimated 2016 actual

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	254,357	147,140	142,837
Receipts:			
Beginning cash adjustment-audit	-114,576		
Charges to Customers	148,992	148,000	148,000
Special Assessments		2,500	2,500
Reimbursements	621		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	35,037	150,500	150,500
Resources Available:	289,394	297,640	293,337
Expenditures:			
Salaries & Benefits	51,564	28,000	28,000
Contractual	5,307	20,000	20,000
Commodities	6,519	4,000	10,000
Capital Outlay		25,000	157,573
Debt Service-Series 2011	53,864	45,971	45,971
Debt Service-Bluestem		1,832	1,793
Transfer to Employee Benefits			
Transfer to Sewer Reserve	10,000	30,000	30,000
Transfer to Water	15,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	142,254	154,803	293,337
Unencumbered Cash Balance Dec 31	147,140	142,837	0
2017/2018/2019 Budget Authority Amount	343,809	211,548	293,337

-114576

Estimated actualEstimated actualEstimated actualEstimated actual

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	985	5,661	5,176
Receipts:			
Beginning cash adjustment-audit	8,806		
Charges to Customers	40,187	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	48,993	45,000	45,000
Resources Available:	49,978	50,661	50,176
Expenditures:			
Salaries & Benefits	0	5,000	5,000
Contractual	34,132	40,000	40,000
Commodities	3,185	485	5,176
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Equipment Reserve	7,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	44,317	45,485	50,176
Unencumbered Cash Balance Dec 31	5,661	5,176	0
2017/2018/2019 Budget Authority Amount	54,706	45,485	50,176

NON-BUDGETED FUNDS

(Only the actual budget year for 2017 is to be shown)

City of Leon

Non-Budgeted Funds

[illegible]

*** Note: These two block figures should agree.

2019

NOTICE OF BUDGET HEARING

The governing body of

City of Leon

will meet on August 13, 2018 at 6:30 PM at Leon City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Leon City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	171,335	32.936	252,000	33.040	408,219	85,115	33.820
Debt Service	38,585		42,537				
Library	4,179	1.473	4,325	1.355	4,610	3,412	1.356
Employee Benefis	24,929	9.035	28,595	8.474	26,109	21,000	8.344
Law Enforcement	104,893		70,000		141,429		
Special Highway	33,432		21,713		33,907		
Water Utility	105,777		130,450		161,283		
Sewer Utility	142,254		154,803		293,337		
Refuse Utility	44,317		45,485		50,176		
Reserve							
Totals	669,701	43.444	749,908	42.869	1,119,070	109,527	43.520
Less: Transfers	80,000		89,527		55,000		
Net Expenditure	589,701		660,381		1,064,070		
Total Tax Levied	103,665		105,687		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,386,172		2,465,319		2,516,679		

Outstanding Indebtedness,

	<u>2016</u>	<u>2017</u>	<u>2018</u>
January 1,			
G.O. Bonds	93,400	67,300	41,100
Revenue Bonds	768,099	727,220	685,619
Lease Purchase Principal	0	0	0
Total	861,499	794,520	726,719

*Tax rates are expressed in mills

L. Gerald Schuetz

City Official Title: Mayor

(Published in The Butler County Times-Gazette July 12, 2018.)

NOTICE OF BUDGET HEARING

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City of Leon

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BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	171,335	32.936	252,000	33.040	408,219	85,115	33.820
Debt Service	38,585		42,537				
Library	4,179	1.473	4,325	1.355	4,610	3,412	1.356
Employee Benefits	24,929	9.035	28,595	8.474	26,109	21,000	8.344
Law Enforcement	104,893		70,000		141,429		
Special Highway	33,432		21,713		33,907		
Water Utility	105,777		130,450		161,283		
Sewer Utility	142,254		154,803		293,337		
Refuse Utility	44,317		45,485		50,176		
Reserve							
Totals	669,701	43.444	749,908	42.869	1,119,070	109,527	43.520
Less: Transfers	80,000		89,527		55,000		
Net Expenditure	589,701		660,381		1,064,070		
Total Tax Levied	103,665		105,687		xxxxxxxxxxxxxxxx		
Assessed Valuation	2,386,172		2,465,319		2,516,679		

Outstanding Indebtedness,			
January 1,	2016	2017	2018
G.O. Bonds	93,400	67,300	41,100
Revenue Bonds	768,099	727,220	685,619
Lease Purchase Principal	0	0	0
Total	861,499	794,520	726,719

*Tax rates are expressed in mills

L. Gerald Schuetz

City Official Title: Mayor